

EXHIBIT F



DEPARTMENT OF HEALTH & HUMAN SERVICES

Public Health Service

Food and Drug Administration
Rockville, MD 20857

NDA 20-235/S-035
NDA 20-882/S-021
NDA 21-129/S-020

Pfizer Inc
Attention: Mary Ann C. Everts, Regulatory Affairs
235 E 42nd Street
New York, NY 10017

Dear Ms. Everts:

Please refer to your supplemental new drug applications dated December 21, 2005, received December 22, 2005, submitted under section 505(b) of the Federal Food, Drug, and Cosmetic Act for Neurontin (gabapentin) capsules, tablets, and oral solution.

These "Changes Being Effected" supplemental new drug applications provide for revisions of suicide-related adverse event terms under the subheading **Other Adverse Events Observed During All Clinical Trials** and an update to the number of patients exposed to Neurontin in add-on epilepsy trials.

We have completed our review of these applications. These applications are approved, effective on the date of this letter, for use as recommended in the agreed-upon labeling text.

The final printed labeling (FPL) must be identical to the submitted labeling (package insert submitted December 21, 2005).

Please submit an electronic version of the FPL according to the guidance for industry titled *Providing Regulatory Submissions in Electronic Format - NDA*. Alternatively, you may submit 20 paper copies of the FPL as soon as it is available but no more than 30 days after it is printed. Individually mount 15 of the copies on heavy-weight paper or similar material. For administrative purposes, designate these submissions "**FPL for approved supplement NDA 20-235/S-035, NDA 20-882/S-021, NDA 21-129/S-020.**" Approval of these submissions by FDA is not required before the labeling is used.

In addition, submit three copies of the introductory promotional materials that you propose to use for these products. Submit all proposed materials in draft or mock-up form, not final print. Send one copy to this division and two copies of both the promotional materials and the package inserts directly to:

Food and Drug Administration
Center for Drug Evaluation and Research
Division of Drug Marketing, Advertising, and Communications
5901-B Ammendale Road
Beltsville, MD 20705-1266

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If you issue a letter communicating important information about this drug product (i.e., a “Dear Health Care Professional” letter), we request that you submit a copy of the letter to this NDA and a copy to the following address:

MEDWATCH
Food and Drug Administration
WO 22, Room 4447
10903 New Hampshire Avenue
Silver Spring, MD 20993-0002

We remind you that you must comply with reporting requirements for an approved NDA (21 CFR 314.80 and 314.81).

If you have any questions, call Courtney Calder, Pharm.D, Regulatory Project Manager, at (301) 796-1050.

Sincerely,

(See appended electronic signature page)

Russell Katz, MD
Director
Division of Neurology Products
Office of Drug Evaluation I
Center for Drug Evaluation and Research

**This is a representation of an electronic record that was signed electronically and
this page is the manifestation of the electronic signature.**

/s/

Russell Katz
5/3/2006 07:47:25 AM